

5-7-01
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ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

ANNUAL REPORT MAILING LABEL – MAKE CHANGES AS NECESSARY

<p>W-01157A WATER J. D. CAMPBELL DBA WEST END WATER COMPANY 9098 W PINNACLE PEAK ROAD PEORIA AZ 85345-0000</p>		<p>ARIZONA CORPORATION COMMISSION</p> <p>RECEIVED MAY 07 2001</p> <p>Director of Utilities</p>
<p>W</p>		

ANNUAL REPORT

FOR YEAR ENDING

12	31	2000
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FOR COMMISSION USE

ANN 04	00
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COMPANY INFORMATION

Company Name (Business Name) WEST END WATER CO.

Mailing Address 9098 WEST PINNACLE PEAK RD.
(Street)

PEORIA

(City)

ARIZONA

(State)

85382

(Zip)

623-972-6133

Telephone No. (Include Area Code)

623-566-2098

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Email Address WEWC@AOL.COM

Local Office Mailing Address 9098 WEST PINNACLE PEAK RD.
(Street)

PEORIA

(City)

ARIZONA

(State)

85382

(Zip)

623-972-6133

Local Office Telephone No. (Include Area Code)

623-566-2098

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Email Address WEWC@AOL.COM

MANAGEMENT INFORMATION

Management Contact: JD CAMPBELL

(Name)

PRESIDENT

(Title)

9098 WEST PINNACLE PEAK RD

(Street)

PEORIA, AZ

(City)

85382

(State)

(Zip)

623-972-6133

Telephone No. (Include Area Code)

623-566-2098

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Email Address JDC9098@AOL.COM

On Site Manager: SAME AS ABOVE

(Name)

(Street)

(City)

(State)

(Zip)

Telephone No. (Include Area Code)

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Email Address _____

Statutory Agent: JD CAMPBELL

(Name)

9098 WEST PINNACLE PEAK RD.

PEORIA

AZ

85382

(Street)

(City)

(State)

(Zip)

623-972-6133

623-566-2098

Telephone No. (Include Area Code)

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Attorney: MIKE PATTEN

(Name)

400 N. Fifth Street #1000

Phoenix

AZ

85004

(Street)

(City)

(State)

(Zip)

602-256-6100 x 218

602-256-6800

Telephone No. (Include Area Code)

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

OWNERSHIP INFORMATION

Check the following box that applies to your company:

☐ Sole Proprietor (S)

☐ C Corporation (C) (Other than Association/Co-op)

☐ Partnership (P)

☒ Subchapter S Corporation (Z)

☐ Bankruptcy (B)

☐ Association/Co op (A)

☐ Receivership (R)

☐ Limited Liability Company

☐ Other (Describe) _____

COUNTIES SERVED

Check the box below for the county/ies in which you are certificated to provide service:

☐ APACHE

☐ COCHISE

☐ COCONINO

☐ GILA

☐ GRAHAM

☐ GREENLEE

☐ LA PAZ

☒ MARICOPA

☐ MOHAVE

☐ NAVAJO

☐ PIMA

☐ PINAL

☐ SANTA CRUZ

☐ YAVAPAI

☐ YUMA

☐ STATEWIDE

COMPANY NAME **WEST END WATER CO.**

UTILITY PLANT IN SERVICE

Acct. No.	DESCRIPTION	Original Cost (OC)	Accumulated Depreciation (AD)	O.C.L.D. (OC less AD)
301	Organization			
302	Franchises			
303	Land and Land Rights	1500	0	1500
304	Structures and Improvements	1377	1377	0
307	Wells and Springs	16522	11049	5473
311	Pumping Equipment	23589	14966	8623
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	8768	8768	0
331	Transmission and Distribution Mains	41267	40151	1116
333	Services			
334	Meters and Meter Installations	7826	7194	632
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment	112	112	0
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	981	981	0
	TOTALS	101942	84599	17344

This amount goes on the Balance Sheet Acct. No. 108

COMPANY NAME **WEST END WATER CO.**

CALCULATION OF DEPRECIATION EXPENSE FOR CURRENT YEAR

Acct. No.	DESCRIPTION	Original Cost (1)	Depreciation Percentage (2)	Depreciation Expense (1x2)
301	Organization			
302	Franchises			
303	Land and Land Rights	1500	0	0
304	Structures and Improvements	1377	0	0
307	Wells and Springs	16522	3.03	500
311	Pumping Equipment	23589	3.04	716
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes	8768	0	0
331	Transmission and Distribution Mains	41267	.81	336
333	Services			
334	Meters and Meter Installations	7826	.78	62
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment	112	0	0
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	981	0	0
	TOTALS	101942		1614

This amount goes on Comparative Statement of Income and Expense Acct. No. 403.

COMPANY NAME

WEST END WATER CO.

BALANCE SHEET

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	ASSETS		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$ 4899	\$ 5505
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable	3523	3054
146	Notes/Receivables from Associated Companies		
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets	95	95
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 8517	\$ 8654
	FIXED ASSETS		
101	Utility Plant in Service	\$ 101,942	\$ 101,943
103	Property Held for Future Use		
105	Construction Work in Progress	0	2265
108	Accumulated Depreciation – Utility Plant	(82984)	(84599)
121	Non-Utility Property		
122	Accumulated Depreciation – Non Utility		
	TOTAL FIXED ASSETS	\$ 18,959	\$ 19,609
	TOTAL ASSETS	\$ 27,476	\$ 28,263

NOTE: The Assets on this page should be equal to **Total Liabilities and Capital** on the following page.

BALANCE SHEET (CONTINUED)

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	LIABILITIES		
	CURRENT LIABILITES		
231	Accounts Payable	\$ 153,358	\$ 160,061
232	Notes Payable (Current Portion)	1,114	1,114
234	Notes/Accounts Payable to Associated Companies		
235	Customer Deposits	16,554	15,219
236	Accrued Taxes	170,453	178,159
237	Accrued Interest	22,581	24,318
241	Miscellaneous Current and Accrued Liabilities		
	TOTAL CURRENT LIABILITIES	\$ 364,060	\$ 378,871
	LONG-TERM DEBT (Over 12 Months)		
224	Long-Term Notes and Bonds	\$ 19,922	\$ 18,748
	DEFERRED CREDITS		
251	Unamortized Premium on Debt	\$	\$
252	Advances in Aid of Construction		
255	Accumulated Deferred Investment Tax Credits		
271	Contributions in Aid of Construction		
272	Less: Amortization of Contributions		
281	Accumulated Deferred Income Tax		
	TOTAL DEFERRED CREDITS	\$	\$
	TOTAL LIABILITIES	\$ 383,982	\$ 397,619
	CAPITAL ACCOUNTS		
201	Common Stock Issued	\$ 1000	\$ 1000
211	Paid in Capital in Excess of Par Value		
215	Retained Earnings	(357,508)	(370,356)
218	Proprietary Capital (Sole Props and Partnerships)		
	TOTAL CAPITAL	\$ (356,508)	\$ (369,356)
	TOTAL LIABILITIES AND CAPITAL	\$ 27,476	\$ 28,263

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Acct. No.	OPERATING REVENUES	PRIOR YEAR	CURRENT YEAR
461	Metered Water Revenue	\$ 65,595	\$ 88,555
460	Unmetered Water Revenue	7,336	11,246
474	Other Water Revenues	1,373	4,466
	TOTAL REVENUES	\$ 74,304	\$ 104,267
	OPERATING EXPENSES		
601	Salaries and Wages	\$	\$
610	Purchased Water		
615	Purchased Power	5320	6933
618	Chemicals		
620	Repairs and Maintenance	5951	4598
621	Office Supplies and Expense	1796	1156
630	Outside Services	48,896	58,454
635	Water Testing	540	649
641	Rents		
650	Transportation Expenses	1849	2015
657	Insurance – General Liability	1618	1001
659	Insurance - Health and Life		
666	Regulatory Commission Expense – Rate Case		
675	Miscellaneous Expense	10325	31148
403	Depreciation Expense	1906	1614
408	Taxes Other Than Income		
408.11	Property Taxes		3007
409	Income Tax		
	TOTAL OPERATING EXPENSES	\$ 78,201	\$ 110,575
	OTHER INCOME/EXPENSE		
419	Interest and Dividend Income	\$	\$ 129
421	Non-Utility Income		
426	Miscellaneous Non-Utility Expenses		
427	Interest Expense	217	6670
	TOTAL OTHER INCOME/EXP	\$ 217	\$ 6541
	NET INCOME/(LOSS)	\$ (4115)	\$ (12848)

COMPANY NAME

WEST END WATER CO.

SUPPLEMENTAL FINANCIAL DATA**Long-Term Debt**

	LOAN #1	LOAN #2	LOAN #3	LOAN #4
Date Issued	5/92			
Source of Loan				
ACC Decision No.				
Reason for Loan				
Dollar Amount Issued	\$10,000	\$	\$	\$
Amount Outstanding	\$ 3,666	\$	\$	\$
Date of Maturity	5/2002			
Interest Rate	7%			
Current Year Interest	\$ 219.44	\$	\$	\$
Current Year Principle	\$ 2492.14	\$	\$	\$

Meter Deposit Balance at Test Year End

\$ **1,516.06**

Meter Deposits Refunded During the Test Year

\$ **169.44**

COMPANY NAME	WEST END WATER CO.
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WATER COMPANY PLANT DESCRIPTION

WELLS

ADWR ID Number	Pump Horsepower	Pump Yield (Gpm)	Casing Size (inches)	Meter Size (inches)
07067	30	120	8	3
07167	7.5	25	6	3

OTHER WATER SOURCES

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)

TOTAL GALLONS PUMPED (NOT SOLD) THIS YEAR (thous.) = 34022

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
20	1		11
7.5	2		
5	1		
2.5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
48000	1	5000	1
30000	1	5000	1
8000	1		

STATISTICAL INFORMATION

Total number of customers	222	
Total number of gallons sold	26,139,400	gallons

COMPANY NAME WEST END WATER CO. YEAR ENDING 12/31/2000

PROPERTY TAXES

Amount of actual property taxes paid during Calendar Year 2000 was: \$ Same as reported

Attach to this annual report proof (e.g. property tax bills stamped "paid in full" or copies of cancelled checks for property tax payments) of any and all property taxes paid during the calendar year.

If no property taxes paid, explain why. CASH FLOW

COMPANY NAME WEST END WATER CO.

YEAR ENDING 12/31/2000

INCOME TAXES

For this reporting period, provide the following:

Federal Taxable Income Reported	<u>0</u>
Estimated or Actual Federal Tax Liability	<u>*</u>

State Taxable Income Reported	<u>0</u>
Estimated or Actual State Tax Liability	<u>*</u>

Amount of Grossed-Up Contributions/Advances:

Amount of Contributions/Advances	<u>0</u>
Amount of Gross-Up Tax Collected	<u>0</u>
Total Grossed-Up Contributions/Advances	<u>0</u>

***S Corp is calculated at shareholder level.**

Decision No. 55774 states, in part, that the utility will refund any excess gross-up funds collected at the close of the tax year when tax returns are completed. Pursuant to this Decision, if gross-up tax refunds are due to any Payer or if any gross-up tax refunds have already been made, attach the following information by Payer: name and amount of contribution/advance, the amount of gross-up tax collected, the amount of refund due to each Payer, and the date the Utility expects to make or has made the refund to the Payer.

CERTIFICATION

The undersigned hereby certifies that the Utility has refunded to Payers all gross-up tax refunds reported in the prior year's annual report. This certification is to be signed by the President or Chief Executive Officer, if a corporation; the managing general partner, if a partnership; the managing member, if a limited liability company or the sole proprietor, if a sole proprietorship.



SIGNATURE5/2/01

DATEJD CAMPBELL

PRINTED NAMEPRESIDENT

TITLE

COMPANY NAME WEST END WATER CO. YEAR ENDING 12/31/2000

**WATER AND SEWER
UTILITIES ONLY**

PROPERTY TAXES

Indicate the amount of actual property taxes paid during this reporting period (Calendar Year 2000)

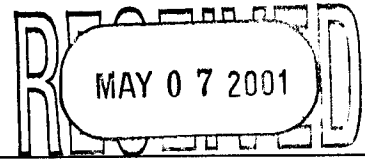
\$ Same as reported

Attach to this annual report proof (e.g. property tax bills stamped "paid in full" or copies of cancelled Checks for property tax payments) of any and all property taxes paid during the calendar year.

If no property taxes paid, explain reasons below: **Cash Flow**

**VERIFICATION
AND
SWORN STATEMENT
Intrastate Revenues Only**

ARIZONA CORPORATION
COMMISSION



VERIFICATION

STATE OF _____

I, THE UNDERSIGNED

OF THE

COUNTY OF (COUNTY NAME)	Maricopa	Director of Offices
NAME (OWNER OR OFFICIAL) TITLE	JD Campbell, President	
COMPANY NAME	WEST END WATER CO.	

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2000

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENT OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING CALENDAR YEAR 2000 WAS:

Arizona IntraState Gross Operating Revenues Only (\$)

\$ 105,693

**(THE AMOUNT IN BOX ABOVE
INCLUDES \$ 5892
IN SALES TAXES BILLED, OR COLLECTED**

****REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED OR COLLECTED. IF FOR ANY OTHER REASON, THE REVENUE REPORTED ABOVE DOES NOT AGREE WITH TOTAL OPERATING REVENUES ELSEWHERE REPORTED, ATTACH THOSE STATEMENTS THAT RECONCILE THE DIFFERENCE. (EXPLAIN IN DETAIL)**

SIGNATURE OF OWNER OR OFFICIAL

TELEPHONE NUMBER

SUBSCRIBED AND SWORN TO BEFORE ME

A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS

3RD

DAY OF

COUNTY NAME	MARICOPA	
MONTH	MAY	2001

(SEAL)

MY COMMISSION EXPIRES May 10, 2003

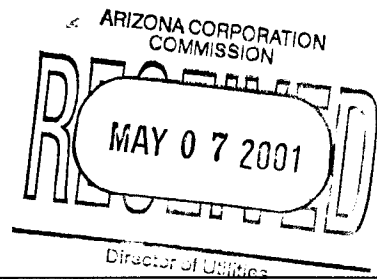


SUSAN M. OLIVER
Notary Public - State of Arizona
MARICOPA COUNTY
My Comm. Expires May 10, 2003

SIGNATURE OF NOTARY PUBLIC

Susan M. Oliver

**VERIFICATION
AND
SWORN STATEMENT
RESIDENTIAL REVENUE
INTRASTATE REVENUES ONLY**



VERIFICATION

**STATE OF ARIZONA
I, THE UNDERSIGNED
OF THE**

(COUNTY NAME) Maricopa	
NAME (OWNER OR OFFICIAL) JD Campbell	TITLE President
COMPANY NAME WEST END WATER CO.	

**DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION
FOR THE YEAR ENDING**

MONTH	DAY	YEAR
12	31	2000

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401.01, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING CALENDAR YEAR 2000 WAS:

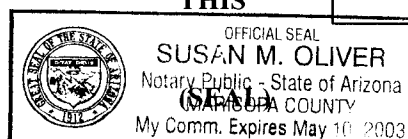
ARIZONA INTRASTATE GROSS OPERATING REVENUES \$ 88,740

**(THE AMOUNT IN BOX AT LEFT
INCLUDES \$ 5604
IN SALES TAXES BILLED, OR COLLECTED**

***RESIDENTIAL REVENUE REPORTED ON THIS PAGE
MUST INCLUDE SALES TAXES BILLED.**

X 
SIGNATURE OF OWNER OR OFFICIAL

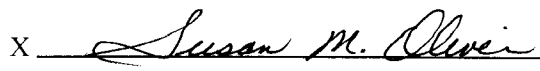
**SUBSCRIBED AND SWORN TO BEFORE ME
A NOTARY PUBLIC IN AND FOR THE COUNTY OF
THIS 3RD DAY OF**



MY COMMISSION EXPIRES

May 10, 2003

NOTARY PUBLIC NAME SUSAN M. OLIVER	
COUNTY NAME MARICOPA	
MONTH MAY	20 01

X 
SIGNATURE OF NOTARY PUBLIC

TO: Public Service Corporations (Water Utilities)

FROM: Director, Utilities Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

RE: UTILITIES DIVISION ANNUAL REPORT, CALENDAR YEAR ENDING
DECEMBER 31, 2000

Enclosed is the Utilities Division Annual Report form for the calendar year ending December 31, 2000.

All public service corporations must file a Utilities Division Annual Report with the Commission pursuant to the Constitution of the State of Arizona, Article 15, Section 13; Arizona Revised Statutes, Section 40-204; and Commission Rules contained in the Arizona Administrative Code.

The Annual Report must be completed and filed by **April 15, 2001**. Failure to file an Annual Report by this date will result in the issuance of a complaint and order to show cause resulting in administrative fines. If you require additional time to file your Annual Report, you may make a request to the Commission by addressing a letter to:

**Compliance Section
Utilities Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007**

However, you must still file the "VERIFICATION AND SWORN STATEMENT" and the "VERIFICATION AND SWORN STATEMENT RESIDENTIAL REVENUE" forms from the back of the Annual Report form by **MAY 1, 2001**, pursuant to Arizona Revised Statute 40-401.

Mail or deliver the completed Annual Report to:

**Compliance Section
Utilities Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007**

WEST END WATER CO.

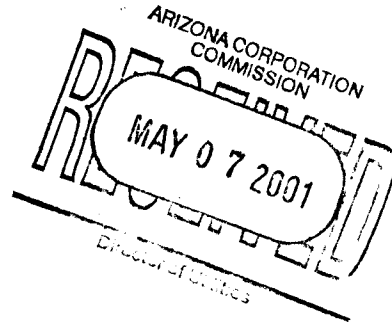
9098 W. Pinnacle Peak Road
Peoria, Arizona 85382
972-6133

COPY

April 12, 2001

VIA FAX: 602-542-2129 & U.S. Mail

Arizona Corporation Commission
Utilities Division
1200 W. Washington
Phoenix, AZ 85007-2996



RE: W-01157A West End Water Co.
Annual ACC Report for Year Ending 12/31/00

To Whom It May Concern:

Due to illnesses, an accident and surgery within our small staff, we are unable to get everything together to submit our annual report by the 15th of April. We had intended to have the report filed timely, however, circumstances have prevented that from happening.

I will appreciate an extension of time until the first of June, 2001.

Thank you for your consideration.

Sincerely,


J.D. Campbell
President

JDC/smo